

Exhibit 23

Expert Worksheet - DRAFT

\$ millions

Collateral on the Petition Date:

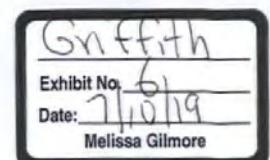
	Schulte (ESL)	Griffith (Debtors)	Difference
Cash	\$ 115.5	\$ -	\$ 115.5
Credit card receivables	64.2 [1]	54.8 [1]	9.4 [1]
Pharmacy accounts receivable	11.9	-	11.9
Pharmacy scripts*	72.8	-	72.8
Inventory (book value)	2,690.8	2,690.8	-
Total Collateral at book value	<i>A</i> \$ 2,955.2	\$ 2,745.6	\$ 209.6
Valuation discount	<i>B</i> 95.5% book value of GOB inventory 100% for other Collateral	85%	

Collateral Value on the Petition Date	<i>C=A*B</i>	\$ 2,926.0	\$ 2,333.8	\$ 592.2
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First Lien Debt:

Funded	\$ (1,531.8)	\$ (1,531.8)	\$ -
Unfunded ABL L/C Facility	-	(123.8)	123.8
Unfunded Stand-Alone L/C Facility	-	(271.1)	271.1
Total first lien debt	\$ (1,531.8)	\$ (1,926.7)	\$ 394.9
Post petition interest	-	(34.0)	34.0
Total first lien debt and post petition interest	<i>D</i> \$ (1,531.8)	\$ (1,960.7)	\$ 428.9

Collateral Available to Second Lien Creditors on the Petition Date	<i>C+D</i>	\$ 1,394.2	\$ 373.1	\$ 1,021.1
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